



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

July 8, 2021

Mr. Tony Elliott, Superintendent
South Tippah School District
402 Greenlee Street
Ripley, Mississippi 38663

Dear Mr. Elliott:

Enclosed for your files is an executed Contract for Professional Services between South Tippah School District and J.E Vance & Company, P.A., for the performance of the services as set forth in the contract for the year ending June 30, 2021. This contract has been reviewed and signed by a representative of the Office of the State Auditor pursuant to *Sections 7-7-211(e) and 37-9-18, Mississippi Code of 1972 (Ann.)*.

Please let us know if you have any questions or need any additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "L. Taylor", is positioned above the printed name and title.

Leigh Taylor, CPA
Director, Quality Assurance

Enclosure

C: J.E. Vance & Company, P.A.
Mr. David Byrd, CPA, Audit Manager

CONTRACT FOR PROFESSIONAL SERVICES

This agreement is entered into as of the 15th day of June, 2021, by and among the Office of the State Auditor, the South Tippah School District, hereinafter referred to as the "District," and the Certified Public Accounting Firm of J.E. Vance & Company, P.A., hereinafter referred to as the "Firm." This contract is entered in pursuant to Section 37-9-18, Mississippi Code of 1972 (Ann.).

1. Scope of Services

The District and the Office of the State Auditor desires to engage the Firm to render the following professional audit services for the District for the applicable fiscal year(s) as referenced in paragraph 3 of this contract:

- A. Perform a financial audit for all funds of the District.
- B. Perform a compliance audit with applicable state and federal laws and regulations. Sections of the compliance audit program labeled as "Required" must be completed by the Firm regardless of materiality or impact to the Financial Statements. IF APPLICABLE (IF NOT, STRIKE THIS CLAUSE) –Office of the State Auditor plans to perform a compliance audit for fiscal year _____; therefore, the Firm is not responsible for this clause in that fiscal year only.
- C. Perform items A. and B. above in conformity with professional standards, laws, rules, regulations, and guidelines as contained in, but not limited to, the documents identified in paragraph 5 of the contract.

2. Authorized Representatives

The following persons have been approved to act as fully authorized representatives for this contract:

Office of the State Auditor

Name: Leigh Taylor, CPA
Title: Director, Quality Assurance
Address: P.O. Box 956, Jackson, MS 39205

South Tippah School District

Name: Tony Elliott
Title: Superintendent
Address: 402 Greenlee St., Ripley, MS 38663

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J.E. Vance & Company, P.A.

Name: David Byrd, CPA

Title: Audit Manager

Address: P.O. Box 1280, Tupelo, MS 38802

Notices All notices required or permitted to be given under this Contract must be in writing and personally delivered or sent by facsimile provided that the original of such notice is sent by certified United States mail postage prepaid, return receipt requested, or overnight courier with signed receipt, to the party to whom this notice should be given as indicated above. Notice shall be deemed given when actually received or when refused. The parties agree to promptly notify each other in writing of any change of address.

3. Contract Term

The District and the Firm agree to enter into a contract for professional services for a time period as specified in one of the three options below. Please indicate the option of your choice by completing the year(s) in the space(s) provided.

Option 1: X An audit of the annual financial report for the fiscal year ending June 30, 2021 (Year 1).

Option 2: An audit of the annual financial report for each of the fiscal years ending June 30, 2021 (Year 1) and June 30, 2022 (Year 2).

Option 3: An audit of the annual financial report for each of the fiscal years ending June 30, 2021 (Year 1), June 30, 2022 (Year 2), and June 30, 2023 (Year 3).

As set forth in Section 7-7-211, Mississippi Code of 1972 (Ann.), paragraph (e), “. . . beginning with the audits of fiscal year 2010 activity, no certified public accountant shall be selected to perform the annual audit of a school district who has audited that district for three (3) or more consecutive years previously.”

4. Consideration

The Firm shall receive a not-to- exceed fee, as specified below, as compensation for the described audit services:

One-year contract (Option 1)

\$19,800 for the audit of the annual financial report for the fiscal year ending June 30, 2021 (Year 1). The said fee is based upon 240 hours at \$82.50 per hour for the fiscal year ending June 30, 2021 (Year 1).

Two-year contract (Option 2)

\$18,700 for the audit of the annual financial report for the fiscal year ending June 30, 2021 (Year 1) and \$18,700 for the audit of the annual financial report for the fiscal year ending June 30, 2022 (Year 2). The said fees are based upon 230 hours at \$81.30 per hour for the fiscal year ending June 30, 2021 (Year 1) and 230 hours at \$81.30 per hour for the fiscal year ending June 30, 2022 (Year 2).

Three-year contract (Option 3)

\$17,600 for the audit of the annual financial report for the fiscal year ending June 30, 2021 (Year 1), \$17,600 for the audit of the annual financial report for the fiscal year ending June 30, 2022 (Year 2), and \$17,600 for the audit of the annual financial report for the fiscal year ending June 30, 2023 (Year 3). The said fees are based upon: 220 hours at \$80.00 per hour for the fiscal year ending June 30, 2021 (Year 1), 220 hours at \$80.00 per hour for the fiscal year ending June 30, 2022 (Year 2), and 220 hours at \$80.00 per hour for the fiscal year ending June 30, 2023 (Year 3).

For the audit services as described and specified above, the Firm shall not receive as compensation an amount greater than the actual hours worked multiplied by the rate per hour, except as provided for in paragraph 22 of this contract. It is agreed that, in no event, the total compensation paid to the Firm will exceed the amount(s) specified in this paragraph.

5. Compliance with Laws and Professional Standards

The professional services will be performed in conformity with the following:

- A. Generally accepted auditing standards and the industry audit guide, *Audits of State and Local Governmental Units*, established by the American Institute of Certified Public Accountants.
- B. Statements of financial accounting standards as prescribed by the Financial Accounting Standards Board and the Governmental Accounting Standards Board.
- C. State legal compliance audit program and related forms provided by the Office of the State Auditor. IF APPLICABLE (IF NOT, STRIKE THIS CLAUSE) –Office of the State Auditor plans to perform a compliance audit for fiscal year XXXX; therefore, the Firm is not responsible for this clause in that fiscal year only.
- D. *Governmental Auditing Standards* as required by the U.S. General Accounting Office. (The Yellow Book)
- E. Specific grant compliance matters contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- F. Uniform Guidance, “Audits of States, Local Governments and Non-Profit Organizations,” and other related Federal regulations.
- G. The Single Audit Act Amendments of 1996.

H. Mississippi Code Annotated (1972) for compliance with applicable state laws.

I. Financial Accounting Manual for Mississippi Public Schools.

6. Termination of Contract

The District, with the consent of the Office of the State Auditor, has the right to reject, at any time during this contract period, any work not meeting the terms of this contract. Should the District reject any services, the District's authorized representative shall notify the Firm in writing of such rejection giving reason therefore. The right to reject services shall extend throughout the terms of this contract. However, prior to termination of this contract by the District, the district must provide written justification to the Office of the State Auditor documenting the reasons for requesting that the contract be terminated. The District must obtain written approval from the Office of the State Auditor prior to terminating the contract.

7. Firm's Requirements of Services

The Firm shall provide a draft report for each audit period and the related working papers, if requested, to the Office of the State Auditor for review and acceptance. In addition, a copy of the Compliance Audit Program provided by the Office of the State Auditor must be completed and sent to the Office of the State Auditor with any draft report. This draft report and audit program shall be provided to the Office of the State Auditor no later than (REMOVE REFERENCES TO THE COMPLIANCE AUDIT PROGRAM IF OSA IS PERFORMING THE STATE COMPLIANCE TESTING):

December 15th, following the close of the District's fiscal year on June 30th

Upon written notification by the Office of the State Auditor's authorized representative, as explained in paragraph 12 of this agreement, the Firm shall make any necessary revisions to the audit report and/or working papers, if requested, resulting from the review, and re-submit the revised report to the Office of the State Auditor within two weeks of such notification.

After the appropriate revisions, if any, have been made and the revised audit report has been accepted by the Office of the State Auditor, a written notification of this acceptance will be sent to the Firm notifying the Firm that all requirements of the Office of the State Auditor have been met and the audit report, as accepted, may be released.

8. Responsibility of Firm to Distribute Audit Report

Upon the Firm's receipt of the written notification of acceptance, as referred to in paragraph 7 of this agreement, the Firm shall mail copies of the accepted report as follows:

- a. Two (2) copies should be mailed to:

Office of the State Auditor
Attn: Contract Audit Review Section
Post Office Box 956
Jackson, MS 39205-0956

- b. One copy should be mailed to:

Documents Service Manager
Mississippi Library Commission
3881 Eastwood Drive
Jackson, MS 39211

- c. One copy should be mailed to:

Director of Internal Audit
Mississippi Department of Education
Post Office Box 771
Jackson, MS 39205-0771

- d. One copy should be mailed to the District's levying authority or authorities.

- e. The Data Collection Form (Form SF-SAC) and one copy of the approved Single Audit reporting package, as required by Appendix X to Section 200 of Uniform Guidance, should be filed electronically with the Federal Audit Clearinghouse. Instructions for the filing may be accessed at <http://harvester.census.gov/fac/index.html>.

- f. The Firm shall provide the requested number of copies of the accepted audit report to the District.

9. Engagement Letter

The Firm's engagement letter, which contains the fee quote, shall be incorporated as a part of this contract.

10. Progress Reports

The Firm shall keep on file monthly progress reports which detail the work completed during the month and shall make these reports available to the District and/or the Office of the State Auditor for review, if requested.

11. Payment

The firm will be entitled to one or more interim payments which shall not exceed 75% of the contract amount. Invoices submitted for payment shall include: (a) reference to this contract; (b) the Firm's Tax Identification Number and; (c) any other details the District may reasonably request. The Firm shall submit a final invoice for all work performed in total. This invoice shall provide the number of hours worked by each employee. Upon completion of the audit services and their acceptance by the Office of the State Auditor and the District, the final payment of the contract may be paid. The Firm will not be entitled to compensation from the District for the correction of any deficient work found in the review by the Office of the State Auditor.

12. Approval

The authorized representative of the Office of the State Auditor is empowered to accept, or reject the services furnished by the Firm in compliance with the provisions of this contract. No payment, including final payment, shall be construed as acceptance of defective or incomplete work, and the Firm shall remain responsible and liable for full performance.

13. Service Contracts

The firm agrees to provide any existing service contract with the school as an Appendix to this contract. Additionally, the Firm agrees that if the school is desirous to enter into any other service agreement with the Firm, that the Firm will provide that agreement to the Office of the State Auditor for review before execution so that OSA can review for possible impairments of independence. Any violation of this clause is considered breach of contract and can result in contract termination.

14. Contract Expiration

The contract shall expire 120 days after the final services have been rendered.

15. Records Retention and Access to Records

For a period of five (5) years, the Firm shall make its workpapers and other evidence of audit services available to duly authorized representatives of the District or other governmental authorities. The Firm agrees to make its workpapers available to successor audit firms. However, if any litigation, claim, negotiation, audit or other action arising out of or related in any way to this Contract has been started before the expiration of the five (5) year period, the records shall be retained for one (1) year after all issues arising out of the action are finally resolved.

16. Ownership of Documents and Work Papers

If, through any cause, the Firm shall fail to fulfill in a timely and proper manner, as determined by the District, its obligations under this contract, or if the Firm shall violate any of the covenants, agreements, or stipulations of this contract, the District, with the written consent of the Office of the State Auditor, shall thereupon have the right to terminate this contract by giving written notice to the Firm of such termination and specifying the effective date of such termination. However, prior to termination of this contract by the District, the district must provide written justification to the Office of the State Auditor documenting the reasons for requesting that the contract be terminated. The District must obtain written approval from the Office of the State Auditor prior to terminating the contract. Furthermore, the Firm should notify the Office of the State Auditor and School District as soon as possible if deadlines cannot be met. In the event the contract is terminated, all finished or unfinished workpapers, tests, schedules, surveys, checklists, forms, manuals, letters, reports, or other materials prepared by the Firm under this contract shall become the property of the District and the Firm shall be entitled to receive just and equitable compensations for all satisfactory work completed on such documents and other materials.

17. Reduction of Compensation

If the Firm fails to meet the completion date by less than thirty days for the draft report and/or working papers submitted to the Office of the State Auditor for their review and approval or by less than thirty days from the completion date for the final reports and/or corrections to the working papers prescribed herein, the District may, with the consent of the Office of the State Auditor, reduce the agreed compensation by an amount not to exceed ten percent of the total contract price for the applicable fiscal year. If reports and/or corrections to the working papers are overdue by 30 days or more, the District may reduce, with the consent of the Office of the State Auditor, the agreed compensation by an amount not to exceed twenty percent of the total contract price for the applicable fiscal year.

18. Contract Termination Compensation

The District, with the consent of the Office of the State Auditor, may terminate this contract at any time, for any reason other than those reasons contained in paragraph 16 above, by giving written notice to the Firm of such termination and specifying the effective date thereof, at least ten days before the effective date of such termination. However, prior to termination of this contract by the District, the district must provide written justification to the Office of the State Auditor documenting the reasons for requesting that the contract be terminated. The District must obtain written approval from the Office of the State Auditor prior to terminating the contract. In that event, all finished and unfinished documents and other materials as described in paragraph 15 above shall become the property of the District. If the contract is terminated by the District as provided herein, the Firm will be paid an amount which bears the same ratio to the total services of the Firm covered by the contract.

19. Termination of Contract

In the event the District and/or the Office of the State Auditor exercises its right to terminate this contract pursuant to paragraph 6 and/or paragraph 16 of this contract, the Firm shall bear all costs associated with the issuance of a new contract. However, prior to termination of this contract by the District, the district must provide written justification to the Office of the State Auditor documenting the reasons for requesting that the contract be terminated. The District must obtain written approval from the Office of the State Auditor prior to terminating the contract. Also, the Firm shall notify the District and the Office of the State Auditor of any potential conflict of interest resulting from service to other clients. If such conflict cannot be resolved to the District's satisfaction, the District reserves the right to terminate this contract with the written consent of the Office of the State Auditor.

20. Reportable Findings

The Firm shall report immediately to the School District and the Office of the State Auditor any preliminary findings of possible fraud, misapplication, or misappropriation of funds.

21. Availability of Funds

It is expressly understood that the obligation of the District to proceed under this agreement is conditional upon the appropriation of funds by the Mississippi State Legislature and receipt of state and/or federal funds. If funds are not appropriated for any fiscal year during the contract term, the District will promptly notify the Firm, and the contract will terminate at the end of the last fiscal year for which funds were appropriated. The District shall have the sole right to determine whether funds are available for the payments or performances due under this Contract.

22. Modification or Renegotiation

The District or the Firm may request changes in the scope of services to be performed hereunder, such changes, including any increase or decrease in the amount of the Firm's compensation, which are mutually agreed upon by and between the District and the Firm, shall be included in written amendments to this contract and subject to approval by the Office of the State Auditor.

23. Contractor Requirements

The Firm shall be construed, during the entire term of this contract, to be an independent contractor. Nothing in this contract is intended to nor shall be construed to create an employer-employee relationship, or a joint venture relationship.

The Firm represents that it is qualified to execute the duties to be performed under this contract and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this contract. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of the District.

Any person assigned by the firm to perform the services hereunder shall be the employee or a subcontractor of the Firm, who shall have the sole right to hire and discharge its employee or subcontractors.

The Firm or its subcontractors shall pay, when due, all salaries and wages of their employees and accepts exclusive responsibility for the payment of federal income tax, social security, unemployment compensation and any other withholdings that may be required.

Neither the Firm, its subcontractors nor their employees are entitled to state retirement or leave benefits.

It is further understood that the consideration expressed herein constitutes full and complete compensation for all services and performance hereunder, and that any sum due and payable to the Firm shall be paid as a gross sum with no withholdings or deductions being made by the District for any purpose from said contract sum, except as permitted in paragraphs 16, 17 and 18.

Indemnification: To the fullest extent allowed by law, the Firm shall indemnify, defend, save and hold harmless, protect, and exonerate the District, its officers, employees, agents, and representatives, and the State of Mississippi from and against all claims, demands, liabilities, suits, actions, damages, losses, and costs of every kind and nature whatsoever, including, without limitation, court costs, investigative fees and expenses, and attorneys' fees, and claims for damage arising out of or caused by the Firm and/or its partners, principals, agents, employees and/or subcontractors in the performance of or failure to perform this Contract.

Third Party Action Notification: The Firm shall notify the District in writing within five (5) business days of its receipt of liquidation or receivership proceedings or within five (5) business days of its receipt of notification of any action or suit being filed or any claim being made against the Firm or the District by any entity that may result in litigation related in any way to this Contract and/or which may affect the Firm's performance under this Contract. Failure of the Firm to provide such written notice to the District shall be considered a material breach of this Contract and the District may, at its sole discretion, pursue its rights as set forth in the Termination clauses herein and any other remedies it may have at law or in equity.

24. Confidential Information

The Firm will be granted access to all client and claimant information necessary for completion of the audit services described herein. The Firm and the Office of the State Auditor assure the District that any and all information regarding clients and claimants of the District will be kept strictly confidential. Any use or release of client or claimant information for purposes other than to fulfill the Firm's or the Office of the State Auditor's responsibilities under this contract must have the prior written approval of the District.

25. Compliance with Laws

The Firm shall comply with all applicable laws, regulations, policies and procedures, and grant requirements (if applicable) of the United States of America or any agency thereof, the State of Mississippi or any agency thereof and any local governments or political subdivisions that may affect the performance of services under this contract. Specifically, but not limited to, the Firm shall not discriminate against any employee nor shall any party be subject to discrimination in the performance of this contract because of race, creed, color, sex, age, national origin or disability.

26. Disputes and Arbitration

Any dispute concerning a question of fact arising under this contract shall be disposed of by good faith negotiation between duly authorized representatives of the District, the Office of the State Auditor, and the Firm. Such a resolution shall be reduced to writing and a copy thereof mailed or furnished to the Firm and shall be final and conclusive.

27. If a resolution cannot be reached, the Firm shall mail or furnish to the District and the Office of the State Auditor a written request for review. The Firm shall be afforded an opportunity to be heard and to offer evidence in support of its position on the issue in dispute and under review. The review will be handled under a three-person panel for arbitration, composed of the Deputy State Auditor, the Director of Technical Assistance, and the Director of the Financial and Compliance Audit Division. The decision of the Arbitration Panel of the Office of the State Auditor on the review shall be final and conclusive, unless determined by a court of competent jurisdiction in Hinds County, State of Mississippi, to have been fraudulent, capricious, or so grossly erroneous as necessarily to imply bad faith, or not be supported by substantial evidence. Pending final decision of a dispute hereunder, the Firm shall proceed diligently with the performance of the duties and obligations of the contract.

28. Assignment

The Firm shall not assign or otherwise transfer the obligation incurred on its part pursuant to the terms of this contract without the prior written consent of the District. Any attempted assignment or transfer of its obligations without such consent shall be null and void. All obligations and duties of either party under this contract shall be binding on all successors in interest or assigns of such party.

29. Failure to Enforce

Failure of any party hereto, to insist upon strict compliance with any of the terms, covenants and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time or of any other provision hereof, nor shall it be construed to be a modification of the terms of this contract.

30. Severability

If any term or provision of this contract is prohibited by the laws of the State of Mississippi or declared invalid or void by a court of competent jurisdiction, the remainder of this contract shall not be affected thereby and each term and provision of this contract shall be valid and enforceable to the fullest extent permitted by law.

31. Entire Agreement

This contract constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes and replaces any and all prior negotiations, understandings, and agreements, written or oral, between the parties relating thereto.

32. Address Changes

The parties agree to promptly notify each other of any change of address.

33. Change in Scope of Work

Notice of approved changes or amendments to this contract shall be provided to the Office of the State Auditor.

34. Authority of Office of the State Auditor

The Office of the State Auditor has the statutory authority to perform, at any time, an audit of the District's annual financial report, as defined in paragraph 1. Should the Office of the State Auditor decide to perform an audit of the District, the contract will be void upon completion of the fiscal year audit performed immediately prior to the fiscal year to be audited by the Office of the State Auditor.

35. Insurance Requirements

The Firm represents that it will maintain workers' compensation insurance, if applicable, which shall insure to the benefit of all of the Firm's personnel provided hereunder, comprehensive general liability or professional liability insurance, and where applicable, employee fidelity bond insurance.

36. Employee Status Verification System

The Firm represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act (Senate Bill 2988 from the 2008 Regular Legislative Session) and will register and participate in the status verification system for all newly hired employees. The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. The Firm agrees to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State. The Firm further represents and warrants that any person assigned to perform services hereunder meets the employment eligibility requirements of all immigration laws of the State of Mississippi. The Firm understands and agrees that any breach of these warranties may subject Firm to the following: (a) termination of this Agreement and ineligibility for any state or public contract in Mississippi for up to three (3) years, with notice of such cancellation/termination being made public, or (b) the loss of any license, permit, certification or other document granted to the Firm by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year, or (c) both. In the event of such termination/cancellation, the Firm would also be liable for any additional costs incurred by the State due to contract cancellation or loss of license or permit.

37. Representation Regarding Contingent Fees

The Firm represents that it has not retained a person to solicit or secure a State contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in the contractor's bid or proposal (if applicable).

38. Representation Regarding Gratuities

The Firm represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 7-204 (Gratuities) of the "Mississippi Personal Service Contract Procurement Regulations."

39. Certification of Independent Price Determination

The Firm certifies that the price submitted in response to the solicitation has been arrived at independently and without – for the purpose of restricting competition – any consultation, communication, or agreement with any other bidder or competitor relating to the price, the intention to submit a bid, or the methods or factors used to calculate the price bid.

40. Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions

The Firm certifies to the best of its knowledge and belief, that it and its principals:

- a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- b. Have not within a three-year period preceding this contract; been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- c. Are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in item b. of this certification; and
- d. Have not within a three-year period preceding this contract had one or more public transactions (Federal, State or local) terminated for cause or default.

Where the Firm is unable to certify to any of the statements in this certification, an explanation should be attached.

41. Federal, State and Local Tax Obligations

The Firm asserts and self-certifies that all Federal, State, and local tax obligations have been or will be satisfied prior to receiving recovery funds.


SCHOOL DISTRICT REPRESENTATIVES

School District South Tippah School District

Title: Board President

(Signature) 

Title: Superintendent

(Signature) 

Date:

6/15/2021

FIRM REPRESENTATIVE

CPA Firm J.E. Vance & Company, P.A.

(Signature) 

Title: Audit Manager

Date:

6/29/21

OFFICE OF THE STATE AUDITOR

(Signature) 

Witness:



Title: Director, Quality Assurance

Date:

7-8-21

NOTE: Paragraph 35 may be modified at the discretion of the District and the CPA Firm.

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